

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI 'SMC' BENCH, NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER**

ITA No. 7909/DEL/2018  
[Assessment Year: 2010-11]

INDERPAL KAUR,  
1001, PANCHSHEEL APARTMENTS,  
PLOT NO. 9, SECTOR-1,  
DWARKA,  
NEW DELHI - 110 075  
(PAN: ASDPK9844M)  
[Appellant]

Vs. ITO, WARD-43(5),  
NEW DELHI

[RESPONDENT]

Assessee by: Shri K.P. Ganguli, Advocate  
Revenue by : Sh. Pradeep Singh Gautam, Sr. DR.

**ORDER**

This appeal is filed by the assessee is against the order of the Ld. Commissioner of Income Tax [Appeals]-15, New Delhi dated 27.8.2018 pertaining to assessment year 2010-11 on the following grounds:-

1. That on the facts and in the circumstances of the case, Ld. CIT(A)-15, New Delhi was not justified in upholding the validity of the notice issued u/s. 148 by the AO.
2. That on the facts and in the circumstances of the case, Ld. CIT(A)-15, New Delhi erred in conforming the addition of Rs. 19,07,695/- made by the AO being the deposits made in the bank account of the appellant.
3. That the appellant craves, leave to add, to amend any of the grounds mentioned above any time before or in the course of hearing of appeal before ITAT.

2. I have heard both the parties and perused the orders of the revenue authorities, I find that AO has completed the reassessment u/s. 144/147 of the I.T. Act, 1961 mainly decided the issue in dispute on the ground that assessee has not made compliance to any of the notice issued for the reasons best known to him and in view of the non-cooperative nature of the assessee, AO has left no option but to complete the assessment by passing the exparte order u/s. 144 of the I.T. Act. AO has also held that the assessee has failed to file his return in response to notice u/s. 148 of the I.T. Act, 1961 and failed to give any documentary evidence regarding the deposits in the bank account of the assessee. The total deposits were considered as income of the assessee and added in the hands of the assessee by completing the assessment at Rs. 19,07,695 u/s. 147/144 of the I.T. Act vide order dated 12.12.2017. Against the assessment order, Assessee filed the appeal before the Ld. CIT(A), who vide his impugned order dated 27.9.2018 has upheld the order of the AO.

3. At the time of hearing, Ld. AR stated that the issue in dispute may be set aside to the AO with the directions to search for the return filed by the Assessee on 08.12.2017, a copy thereof is placed at page no. 3 of the Paper Book for the assessment year 2010-11, which was filed in response to the Gmail dated 4.12.2017 asking the assessee to file ITR by 08.12.2017, copies thereof are placed at page no. 2-3 of the Paper Book.

4. Ld. DR relied upon the orders of the authorities below, but has no objection, if the issues are set aside the issues in dispute, as requested by the Ld. Counsel for the assessee.

5. I have heard both the parties and perused the orders of the revenue authorities alongwith the documentary evidences filed by the assessee in the shape of Paper Book containing pages 1-4. I find that both the parties agreed that the matter may be set aside to the file of the AO for searching the return of income filed by the assessee from the relevant sources. Therefore, I am issuing the directions to the AO to search for the return, if any, filed by the assessee with the Income Tax Department, by any mode. If the return as alleged by the Ld. Counsel for the assessee

for the assessment year 2010-11 is found as a part of record, then the AO should decide the issue in dispute after giving adequate opportunity of being heard to the assessee by issuing the notices as required under the law and complete the assessment. It is also made clear that as agreed by both the parties, if the return filed by the Assesee is not found then the addition made by the AO may be treated as confirmed. With this observations, the present appeal is disposed off.

6. In the result, the Appeal of the Assesee is allowed for statistical purposes.

The order pronounced on 03.02.2020.

Sd/-  
**[H.S. SIDHU]**  
**JUDICIAL MEMBER**

Dated:03-02-2020

SRB

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi